

---

By: **Senator Miller**

Introduced and read first time: March 3, 2003

Assigned to: Rules

---

A BILL ENTITLED

1 AN ACT concerning

2 **Volunteer Police, Fire, Rescue, and Emergency Medical Services Personnel**  
3 **Subtraction Modification Program - Active Military Service**

4 FOR the purpose of altering the criteria for qualification for certain subtraction  
5 modifications allowed for certain qualifying volunteer police, fire, rescue, and  
6 emergency medical services personnel; providing for the application of this Act;  
7 and generally relating to certain subtraction modifications allowed for certain  
8 qualifying volunteer police, fire, rescue, and emergency medical services  
9 personnel.

10 BY repealing and reenacting, with amendments,  
11 Article - Tax - General  
12 Section 10-208(i-1)(2) and (1)(2)  
13 Annotated Code of Maryland  
14 (1997 Replacement Volume and 2002 Supplement)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
16 MARYLAND, That the Laws of Maryland read as follows:

17 **Article - Tax - General**

18 10-208.

19 (i-1) (2) An individual is a qualifying volunteer fire, rescue, or emergency  
20 medical services member for the taxable year eligible for the subtraction modification  
21 under this subsection if the individual:

22 (i) is an active member of:

23 1. a bona fide Maryland fire, rescue, or emergency medical  
24 services organization;

25 2. an auxiliary organization of a bona fide Maryland fire,  
26 rescue, or emergency medical services organization; or

27 3. the United States Coast Guard Auxiliary;

1 (ii) serves the organization in a volunteer capacity without  
2 compensation, except nominal expenses or meals;

3 (iii) 1. qualifies for active status during the taxable year under:

4 A. a volunteer fire, rescue, or emergency medical services  
5 personnel or auxiliary length of service award program operated by a county or  
6 municipal corporation of the State, if the length of service award program requires for  
7 active status qualification a minimum of 50 points per year and that points be earned  
8 in at least two different categories; or

9 B. a point system established by a county or municipal  
10 corporation that does not operate a volunteer fire, rescue, or emergency medical  
11 services personnel or auxiliary length of service award program or by the United  
12 States Coast Guard Auxiliary, to identify active members of a volunteer fire, rescue,  
13 or emergency medical services organization or auxiliary organization, if the point  
14 system requires for active status qualification a minimum of 50 points per year and  
15 that points be earned in at least two different categories; [or]

16 2. has maintained active status for at least 25 years under a  
17 volunteer fire, rescue, or emergency medical services personnel or auxiliary length of  
18 service award program or a point system established in lieu of a length of service  
19 award program; OR

20 3. SERVES ON ACTIVE DUTY IN THE ARMED FORCES OF THE  
21 UNITED STATES DURING THE TAXABLE YEAR; and

22 (iv) will have been an active member of:

23 1. a bona fide Maryland fire, rescue, or emergency medical  
24 services organization or an auxiliary organization of a bona fide Maryland fire,  
25 rescue, or emergency medical services organization during the last 10 calendar years  
26 by December 31 of the taxable year for at least:

27 A. 72 months after December 31, 1999;

28 B. 60 months after December 31, 2000;

29 C. 48 months after December 31, 2001; and

30 D. 36 months after December 31, 2002; or

31 2. the United States Coast Guard Auxiliary during the last  
32 10 calendar years by December 31 of the taxable year for at least 72 months.

33 (1) (2) An individual is a qualifying police auxiliary or reserve volunteer for  
34 the taxable year eligible for the subtraction modification under this subsection if the  
35 individual:

36 (i) is an active member of a bona fide Maryland police agency;

1 (ii) serves the organization in a volunteer capacity without  
2 compensation, except nominal expenses or meals;

3 (iii) 1. qualifies for active status during the taxable year under a  
4 police auxiliary or reserve volunteer program approved by the Police Training  
5 Commission in conjunction with the Maryland Association of Counties and the  
6 Maryland Municipal League, that includes uniform systems for qualification and  
7 record keeping, if the program is incorporated into the police agency's rules and  
8 regulations; [or]

9 2. has maintained active status for at least 25 years under  
10 the police auxiliary or reserve volunteer program; OR

11 3. SERVES ON ACTIVE DUTY IN THE ARMED FORCES OF THE  
12 UNITED STATES DURING THE TAXABLE YEAR; and

13 (iv) will have been an active member of a bona fide police agency for  
14 at least 72 months during the last 10 calendar years by December 31 of the taxable  
15 year.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
17 July 1, 2003, and shall be applicable to all taxable years beginning after December 31,  
18 2002.